

**Fiscal Year 1997  
Annual Financial Report  
Planning Data Request**

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**1. Financial Statement Contacts**

<b>Primary Financial Statement Contact</b>	
Name:	Debra Carey
Phone Number:	202-208-5542
Fax Number:	202-208-6940
Email Address:	Debra Carey, ccmil postoffice ~iospfm or debra_j_carey@ios.doi.gov
Mailing Address:	MS 7258 MIB 1849 C Street, NW Washington, DC 20240
Street Address:	(same)
<b>Other Bureau Financial Statement Contacts</b>	
Name:	Linh Luu
Phone Number:	202-208-6295
Fax Number:	202-208-6940
Email Address:	Linh Luu, ccmil postoffice ~iospfm or linh_luu@ios.doi.gov
Mailing Address:	MS 7258 MIB 1849 C Street, NW Washington, DC 20240
Street Address:	(same)
Comments:	Overview, Desktop Publishing
Name:	Wayne Howard
Phone Number:	202-208-7317
Fax Number:	202-208-6940
Email Address:	Wayne Howard, ccmil postoffice ~iospfm or wayne_howard@ios.doi.gov
Mailing Address:	MS 7258 MIB 1849 C Street, NW Washington, DC 20240
Street Address:	(same)
Comments:	Overview and Supplemental Information

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**Financial Statement Contacts, continued**

<b>OIG Senior Auditor</b>	
Name:	Curtis Crider
Phone Number:	202-208-6415 or 703-235-9231
Fax Number:	202-208-6062
Email Address:	
Mailing Address:	MS 5341 MIB, 1849 C Street NW, Washington DC 20240
Street Address:	(same)
<b>OIG Auditor In Charge</b>	
Name:	Mike Chapman
Phone Number:	202-208-6415
Fax Number:	202-208-6062
Email Address:	
Mailing Address:	MS 5341 MIB, 1849 C Street NW Washington DC 20240
Street Address:	(same)

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**2. Financial Reporting**

<b>Financial Statements</b> Check those statements which the bureau plans to present in the Annual Financial Report			
	<b>“Entity and Display” Format</b>	<b>or</b>	<b>“94-01” Format</b>
<input checked="" type="checkbox"/>	Statement of Financial Position	<input type="checkbox"/>	Statement of Financial Position
<input checked="" type="checkbox"/>	Statement of Net Cost	<input type="checkbox"/>	Statement of Operations and Changes in Net Position
<input checked="" type="checkbox"/>	Statement of Changes in Net Position	<input type="checkbox"/>	
<input checked="" type="checkbox"/>	Statement of Custodial Activity *	<input type="checkbox"/>	Statement of Custodial Activity *
<input checked="" type="checkbox"/>	Statement of Budgetary Activity	<input type="checkbox"/>	Statement of Budget to Actual (not recommended)
<input type="checkbox"/>	Statement of Financing	<input type="checkbox"/>	
<input type="checkbox"/>	Cash Flow Statement (only if large working capital fund) *	<input type="checkbox"/>	Cash Flow Statement (only if large working capital fund) *
(* Note: Entity & Display and 94-01 formats for the Custodial Activity and Cash Flow Statements are identical)			

  

<b>Stewardship Reporting</b> Check those stewardship reports which the bureau plans to present	
<input checked="" type="checkbox"/>	Stewardship Assets including Heritage Assets, and/or Stewardship Land
<input checked="" type="checkbox"/>	Investments in Research and Development
<input checked="" type="checkbox"/>	Investments in Human Capital
<input type="checkbox"/>	Investments in Non-Federal Physical Property
<input type="checkbox"/>	Other:
<input type="checkbox"/>	
<input type="checkbox"/>	

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**3. Segment Reporting**

List the programs, divisions, geographic regions or other categories which the bureau intends to use as the basis for segment reporting:	
a.	Natural Resources Management (FWS, BLM, MMS, NPS, BOR, OSM)
b.	Science
c.	Indian Affairs
d.	Other
Indicate how the bureau intends to display segment data (check one):	
<input checked="checked" type="checkbox"/>	Footnote
<input type="checkbox"/>	Supplemental Data or Schedules
<input type="checkbox"/>	Face of Financial Statements
<input type="checkbox"/>	No segment data will be presented Explain:

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**4. Eliminations**

<b>Intra-Department Eliminations</b>	
Describe the major types of goods or services provided to and/or received from other Department of Interior bureaus:	
Describe the method(s) the bureau intends to use to identify transactions with other Department of Interior Bureaus that need to be considered for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):	
<b>Accounts Receivable and Accounts Payable</b>	
	Accumulation of intra-Department transactions from bureaus via Financial Information Data Request
<b>Revenues and Expenses</b>	
	Accumulation of intra-Department transactions from bureaus via Financial Information Data Request

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**Eliminations, continued**

<b>Intra-Bureau Eliminations</b>		
Does the bureau have significant intra-bureau transactions (i.e. transactions between different components or funds of the reporting entity)?		
	Accounts Receivable and Accounts Payable - balances at 9/30/96	<b>Yes / No</b>
	Revenues and Expenses - incurred at any time through-out the year	<b>Yes / No</b>
If yes, describe the major types of goods or services provided between bureau components:		
	Not applicable. For the Department, these are identical to "intra-Department" transactions.	
If yes, describe the method(s) the bureau intends to use to identify intra-bureau transactions for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):		
<b>Accounts Receivable and Accounts Payable</b>		
<b>Revenues and Expenses</b>		

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**5. Miscellaneous Funds and Commissions**

List all miscellaneous funds and commissions which have in the past been excluded from the bureau financial statements.

Indicate the bureau's determination as to whether, according to Entity and Display guidance, each fund should or should not be considered part of the bureau reporting entity.

For those funds which are part of the reporting entity, indicate whether the fund will be included in Fiscal Year 1997 financial reports, and if not, (\*) what year the bureau intends to begin reporting this fund, commission or activity.

Name of Fund or Commission	Part of Reporting Entity		Not Part of Reporting Entity
	Will be included in FY 97 Statements	Will be excluded from FY 97 Statements *	
BIA Trust Funds			X



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**6. Implementation of New Accounting Standards**

Significant provisions of recently adopted Statements of Federal Financial Accounting Standards (SFFAS) are listed below. For each provision, indicate the expected year of implementation ( * or indicate that the provision is not applicable).					
		<b>Expected Implementation</b>			
		<b>Prior to 97</b>	<b>FY 97</b>	<b>FY 98</b>	<b>n/a *</b>
<b>SFFAS # 5: Accounting for Liabilities</b> (effective no later than FY 97)					
	Recognition / disclosure of Environmental Clean Up Liabilities		X		
	Recognition of Liabilities to be paid by Judgment Fund		X		
<b>SFFAS # 6: Accounting for Property Plant and Equipment</b> (effective no later than FY 98)					
	General PP&E (including “grandfather provisions” for estimating beginning balances)	X			
	Stewardship Land	X			
	Heritage Assets	X			
	Deferred Maintenance Disclosures		(1)	X	
	Clean up of hazards created by ongoing operations (e.g. nuclear facilities, certain research facilities)				n/a
	(1) Preliminary disclosures will be presented in FY 96				
<b>SFFAS # 8: Stewardship Reporting</b> (effective no later than FY 98)					
	Stewardship Assets (Heritage Assets and Stewardship Land)	X			
	Investments in Research and Development		X		
	Investments in Human Capital		X		
	Investments in Non-Federal Physical Property				(2)
	Other (describe):				
	(2) This is expected to the immaterial at the Department level, final decision to be made when bureau information is available.				

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**Implementation of New Accounting Standards, continued**

		Expected Implementation			
		Prior to 97	FY 97	FY 98	n/a *
<b>SFFAS # 7: Accounting for Revenue and Other Financing Sources</b> (effective no later than FY 98)					
	Definition of Exchange Revenue	X			
	Definition of Non-Exchange Revenue	X			
	Definition of Appropriated Capital Used (to include purchases of capital assets)		X		
	Reporting: Net Cost Statement & Statement of Changes in Net Position	X			
	Reporting: Statement of Budgetary Activity		X		
	Reporting: Statement of Financing			X	

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**7. Time Table**

Indicate the planned completion dates for the following milestones		
	Milestone	Date
	Start of Audit Field Work	
	Fiscal Year End	September 30, 1997
	General Ledger Close	Rect of bureau data- 12/20/96
	Summarized trial balance available to audit team	
	Preliminary Adjusted Trial Balance to PFM (not later than Nov. 14, 1997), including intra-bureau elimination data	
	Initial draft of overview available to audit team	
	Initial draft of formatted financial statements available to audit team	
	Initial draft of footnotes available to audit team	
	Submit all journal entries for audit adjustments to PFM (not later than December 19)	
	Submit intra-Dept elimination and footnote data with audit sign off to PFM (not later than December 19)	
	OIG end of Field Work (not later than December 19). Submit Management Representation and Legal Letter to auditors (dated as of the OIG's end of field work)	
	Submit camera-ready report to OIG	
	Receive final audit opinion letter from OIG	
	Submit camera-ready report to printer (Send xerox copy to PFM at same time)	
	Issuance of OIG Blue Cover report	
	Issue "glossy" bureau report and forward to PFM (no later than 2/24/98)	
	Submission of Department and Bureau Reports to OMB (by PFM)	March 1, 1998
Other Milestones:		

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**Time Table, continued**

Barriers to Meeting Time Table	
Describe factors that may impact the bureau's ability to meet the target dates presented above (e.g. need for financial information from other organizations, turnover in key positions, etc.)	